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Comptroller

13 April 1953

Deputy Chief, Finance Division

Individual Income Tax Returns

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Date:	9 OCT 1978
By:	016

1. In accordance with the request contained in your memorandum of 6 March 1953, the attached notice explaining the period covered and method of filing tax returns has been prepared and is proposed for distribution with the W-2 forms.

2. The attached proposed notice differs from that which we understand has been submitted by the Fiscal Division in that we do not propose to insert on the Form W-2 dates of the period covered or to explain in detail the manner and periods of salary payments.

3. The insertion of dates on the W-2 form can be accomplished either by hand in the manner suggested by the Fiscal Division or mechanically through the EAM process. In the case of the hand clerical process, the insertion of the dates on the W-2 form would not only require additional handling of the W-2 but also would require the searching of a large number of files to obtain EOD dates. During the first three months of the current year, W-2's have been released on about 150 persons per month. The handling of this volume of statements would impose an additional burden on our already understaffed Payroll Section which we do not believe is warranted by the effect to be obtained by the furnishing of this additional information. We feel especially strong on this point, since the small volume of inquiries on this point received by the Finance Division since release of the W-2 statements for 1952 has not been such as to indicate a general problem.

With respect to the possibility of obtaining the dates mechanically through the EAM process, apparently the printing of dates on the W-2 forms would not be unduly burdensome after necessary files are established. The establishment of the required files other than at the beginning of a year, however, would be a major undertaking.

4. We have omitted a discussion of the exact relationship between earning periods and dates of payment because the situation with respect to the normal unvouchered roll is not comparable to the vouchered roll in that the number of paydays (13) during 1953 conforms with the number of earnings periods (13). Also, due to the many circumstances and variety of methods of payments involved in processing unvouchered rolls, it would be very difficult and most confusing to attempt to present an exact statement which would cover all cases.

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- 2 -

5. We recommend that action of the Finance Division in this matter be limited to release of the attached proposed statement with the W-2's. If, however, you deem it necessary to furnish more specific information, we will, of course, arrange to comply.



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Attachment

ED/LEE:mfh

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A handwritten signature in dark ink, appearing to be a stylized 'C' or 'G' followed by a flourish.